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JOURNAL

				1		2		3		4							
	DATE		ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL				ACCOUNTS RECEIVABLE							
						DEBIT		CREDIT		DEBIT		CREDIT					
1	19-- Nov.	2	Rent Expense	C244		1	2	5	0	00							1
2		2	Kevin Sykes, Drawing	C245			6	0	0	00							2
3		2	David Webb, Drawing	C246			6	0	0	00							3
4		3	Utilities Expense	C247			1	3	0	00							4
5		3	Vista Cycle Co.	P58													5
6		4	Daley Motorcycles	C248													6
7		5	Loree Adams	S61								1	1	9	7	80	7
8		5	Supplies—Office	C249				6	2	00							8
9		6	✓	C250	✓												9
10		7	✓	T7	✓												10
11		9	Victor Droste	S62									3	7	9	48	11
12		9	Wayne Ivory	R112											1	7	12
13		11	Supplies—Office	M43				6	8	00							13
14			Walden Supply														14
15		12	✓	C251	✓												15
16		12	Robert Melvin	R113											9	9	16
17		13	Action Cycles	C252													17
18		14	David Webb, Drawing	M44				3	8	5	00						18
19			Purchases								3	8	5	00			19
20		14	✓	T14	✓												20
21		16	Kevin Sykes, Drawing	C253				6	0	0	00						21
22		16	David Webb, Drawing	C254				6	0	0	00						22
23		17	United Bicycle Co.	P59													23
24		18	✓	C255	✓												24
25		18	Supplies—Store	M45				9	2	00							25
26			Baker Supply														26
27		19	Walden Supply	C256													27
28		21	✓	T21	✓												28
29		23	Advertising Expense	M46				1	2	5	00						29
30			Miscellaneous Expense								1	2	5	00			30
31		23	Supplies—Office	C257				4	4	00							31
32		23	Carried Forward		✓			4	5	5	6	00		5	1	0	32
													1	5	7	7	
															2	7	
															1	9	

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		SALES CREDIT	SALES TAX PAYABLE CREDIT	ACCOUNTS PAYABLE		PURCHASES DEBIT	CASH				
				DEBIT	CREDIT		DEBIT	CREDIT			
1										125000	1
2										60000	2
3										60000	3
4										13000	4
5						227500	227500				5
6				136000						136000	6
7		113000	6780								7
8										6200	8
9						16500				16500	9
10		585000	35100				620100				10
11		35800	2148								11
12										177550	12
13											13
14						6800					14
15						18000				18000	15
16							99640				16
17				136500						136500	17
18											18
19											19
20		268000	16080				284080				20
21										60000	21
22										60000	22
23						82500	82500				23
24						19600				19600	24
25											25
26						9200					26
27				6800						6800	27
28		243000	14580				257580				28
29											29
30											30
31										4400	31
32		1244800	74688	279300	326000	364100	1438950			722000	32